# WANUSKEWIN HERITAGE PARK AUTHORITY

# 2001/2002

# ANNUAL REPORT

For the Year Ended March 31, 2002

102-07043/

# Profile

On the edge of the Canadian prairie where the Opimihaw Creek flows into the South Saskatchewan River, the First Peoples of this country found peace and sustenance in a place that has changed very little over thousands of years. Countless generations have returned to this valley to feast, seek guidance, dance and tell stories. In the First Nations' community Wanuskewin is remembered as a meeting place, a place of spiritual renewal. The name **Wanuskewin** is a Cree word chosen by Elders to describe the history of the place. Loosely translated, **Wanuskewin** means *"seeking peace of mind"* or *"living in harmony"*.

Wanuskewin Heritage Park is a National Historic Site that brings to life the history and culture of the Northern Plains First Nations peoples. The 320-acre Park, located five kilometers north of the city of Saskatoon, was dedicated by Her Majesty Queen Elizabeth II in 1989 and established by the province of Saskatchewan in 1992 as a living memorial to the people who have gathered on the site for over 6,000 years. The 31,000 square foot Visitor Centre and Park environs feature an Art Gallery, Gift Shop, Theatre, Archeology Lab, Museum, Restaurant and Meeting Facilities, Activity areas, Amphitheatre, Pow Wow Arbor, Tipi Village, Picnic sites and Sweat Lodge. Several kilometres of Interpretive Trails lead to tipi rings, bison jumps, a medicine wheel, bison rubbing stone and 19 historical habitation sites.

Stewardship of the Park and its resources rests with the Wanuskewin Heritage Park Authority established under the Wanuskewin Heritage Park Act of Saskatchewan. The Authority is also a registered charitable organization in Canada.

Early in the Park's planning stages an Elders' Committee issued a resolution on spiritual values in order to maintain the sacredness of what the First Nations believe had been bestowed upon them by the Great Spirit. Elders continue to provide an important advisory role on the cultural aspects of programming and development at the Park through the nonprofit corporation... Wanuskewin Indian Heritage Inc.

# Mission Statement

The mission of the Wanuskewin Heritage Park Authority is to *"Increase public awareness, understanding and appreciation of Northern Plains Indian culture through the effective operation of an internationally recognized heritage facility featuring integrated programs and services"*.

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# Park Act And Board Of Directors

The Wanuskewin Park Act was proclaimed in September 1989 by the Government of Saskatchewan, and a separate organization was established to operate the Park.

Each of the major stakeholders are represented in the Park's corporate board of directors: Wanuskewin Heritage Park Authority, the City of Saskatoon, the Government of Saskatchewan, the Government of Canada, Meewasin Valley Authority, Wanuskewin Circle of Friends (volunteer body), Federation of Saskatchewan Indian Nations, and the University of Saskatchewan.

**The 2001-2002 WHPA Board of Directors:**

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- **Cy Standing,** Chairman, Wanuskewin Heritage Park
- **Lloyd Brass,** Chairman, Wanuskewin Indian Heritage Inc.
- **Austin Beggs,** Friends of Wanuskewin
- **Ken Zeigler,** Friends of Wanuskewin
- **Dona Racette,** Friends of Wanuskewin
- **Gwen Charman,** Meewasin Valley Authority
- **Kate Waygood,** City of Saskatoon
- **Lynne Pearson,** University of Saskatchewan
- **Vernon Bellegarde,** Government of Saskatchewan
- **Vance McNab,** Saskatchewan Indian Gaming Authority
- **Ernie Walker,** University of Saskatchewan
- **Vacant,** Federal Government

# Park Objectives

1. **Cultural**
   To provide a focus for the expression of the cultural heritage of the Northern Plains Indians by preserving the site's spiritual character and artifacts, and provide opportunities for Indian cultural activities that promote and strengthen the Northern Plains Indian culture.

2. **Educational**
   To increase public knowledge regarding the Northern Plains Indian culture from precontact times to the present, the inter-dependence between society and the natural environment and the use of various scientific disciplines to understand the Northern Plains Indian cultural heritage and its importance to the present and the future.

3. **Tourism**
   To Market and promote the Park as an attraction of national and international significance, and to use the park to enhance the status of Saskatoon and Saskatchewan as destinations for tourists.

4. **Economic**
   To maximize direct employment and indirect commercial benefits in the Saskatoon area with particular emphasis on the benefits to Indian people.

5. **Research**
   To promote and foster multi-disciplinary scientific research to increase knowledge about the Wanuskewin Heritage Park site and the Northern Plains Indian peoples.

6. **Resource Management**
   To conserve archaeological, natural, and cultural resources and to manage natural site features in response to the needs of site interpretive programs and cultural activities.

7. **Development Model**
   To establish the park as a model for Indian involvement in such projects, and as a model for cooperative arrangements among the public and private sectors.

8. **Operation and Management**
   To achieve and maintain a level of financing from site revenue and other sources that will sustain the park's operation, and to manage the park in a manner that contributes to the attainment of the park's objectives.

# Message from the Chairman and CEO

The 2001/2002 year was a transition year for Wanuskewin Heritage Park that provided opportunities to establish new initiatives that will help define the Park's role on a local, national and international basis for the next ten years.

Over the last year the Park has been establishing partnerships with a number of key organizations throughout the province. The establishment of these partnerships will create an environment that will enable Wanuskewin to more successfully fulfill its objectives. Wanuskewin will not only continue to serve as an ambassador of First Nations Culture to both national and international visitors but will also focus on its role as a provider of Aboriginal Awareness support and information for both First Nation and non-First Nation people. The Park's role as an Aboriginal Awareness provider is not a simple one as it not only involves the introduction of First Nation Culture to tourists and school age children but the development of self-awareness and identity for Indian people searching for a stronger connection to their own culture. This latter focus is an essential one since it provides support for First Nation people as they take a stronger role in the affairs of the province and this country. Some of the partnerships that Wanuskewin has worked to establish during this year in order to enhance its role in the community are with: Saskatoon Tribal Council, Saskatchewan Indian Federated College, City of Saskatoon Police, Office of the Treaty Commissioner and the University of Saskatchewan.

During the latter part of this fiscal year, Wanuskewin was successful in establishing an agreement with Western Diversification that will provide the financial base to complete the initial phase of infrastructure upgrades and repairs necessary for the Park to continue operations for the next ten to twenty years.

In conclusion we would like to thank the Wanuskewin Circle of Friends, SIGA, the Government of Saskatchewan, the City of Saskatoon, Sask Lotteries, SaskEnergy and all of our other supporters for their generous support of our Park. As well, we would like to thank the Elders Board, the Wanuskewin Heritage Park Board Members, and the staff for their service and dedication.

Cy Standing
Chairman of the Board

Sheila Gamble
Chief Executive Officer

# Operational Activities

The Wanuskewin Heritage Park Authority (WHPA) was engaged in many educational and cultural activities throughout the year. Several of these initiatives held between April 1, 2001 and March 31, 2002 are hi-lighted below:

- Host to Prince Charles
- National Aboriginal Day powwow in June 2001 involving approximately 250 dancers of all ages and 12 drum groups. This attracted an estimated 6,000 spectators
- First People's Village @ North Saskatchewan Children's Festival – June 6-9th
- Partnership with Welcome Week Powwow at the University of Saskatchewan
- Successfully hosted 4 tour groups involving 600 participants from the American "Oriental Express"
- Living Culture Village launch – July 1st
- Gallery Exhibitions included 'Ellen Gabriel',
- November 11th Memorial Celebration for First Nations Veterans
- November 11th Powwow in conjunction with Cosmo Civic Centre (City of Saskatoon)
- Story Telling Festival in February 2002 involving numerous schools and community groups from the greater Saskatoon area
- Winter Dog Sled Rides
- In partnership with SIFC conducted successful Outreach Program to Saskatoon Inner City community providing weekly dance lessons during October, November and a second session during February, March
- Host to Canada Council's National Board
- Announcement of Justice Tribunal for FSIN
- Partnership signing with University of Saskatchewan

Throughout the year, the visitor services department is responsible for welcoming and educating visitors from around the world. An important focus of the visitor services department is the development of young Aboriginal people through extensive training of the Park's own interpretive staff. The visitor services staff are extremely busy with school groups during May, June, September and October. The school programs offered are the Bison Supermarket, Tipi Raising, Arts & Crafts, Building Tour, Bison Hunt and Dance program, where students learn the significance of the different songs and dancers and the regalia of the dancers. The Tipi Village program runs year round for schools, community groups, families and visitors to the Park. Participants get a unique camping experience that provides a more intimate understanding and appreciation for other cultures.

The Wanuskewin International Dance Troupe, sponsored in part by the Saskatchewan Indian Gaming Authority (SIGA) performs regularly for the Federation of Saskatchewan Indian Nations Conferences, National Aboriginal Day and the North Saskatchewan

Children's Festival. The Dance Troupe was invited to perform for Saskatchewan Roughriders Half-time Show, Hawks Basketball Half-time Show, Royal Bank National Executives, Canada Post, Cameco and 'Dare to Dance' – Dance Saskatchewan. Members of the Wanuskewin International Dance Troupe are primarily under 30 years of age and serve as role models and mentors for aspiring youth in First Nations dance. The Dance Troupe's repertoire includes traditional dances, as well as specialty dances not performed by any other dance troupe in Canada.

During the year, the Park entered into a two year agreement with Environment Canada – Ecoaction to conduct a study on the growth of bromegrass which is an invasive species to natural Prairie grasslands. The Park offers a unique opportunity for studying the growth and methods of controlling the spread of bromegrass as the Park was mapped for this species ten years ago.

The Aboriginal Awareness Education program was re-developed into four modules including the Metis Story, Cultural Awareness protocol practices, and Treaties and Business Case Scenerios.

Archeological activity included hosting the University of Saskatchewan Archeology department's summer field school which continued their work on the Cutarm Coulee test site.

# Management Discussion & Analysis

## Financial

The Park has continued to maintain a strong financial performance during the 2001/2002 fiscal year. During the past year the Park had an excess of $122,242 over expenses versus 2000/2001 which was $243,370 for accumulated balance of $120,147. It is however, essential that the Park maintain a positive net income in order to obtain funds to service its long-term debt which was $276,888 at the end of 2001/2002 fiscal year versus $412,987 at the end of 2000/2001. In terms of cash flows, the Park made total debt payments of $163,933 (includes interest of $27,834 and principal of $136,099) during the past fiscal year. As of June 2002 one of the loans will be finished which will free up approximately $43,000 cash for the 2002/2003 budget year. This repayment will allow the Park the opportunity to expand its programs and improve its infrastructure to ensure future growth and increased visitation. Even with the cash advance from Western Diversification at the end of 2001/2002, the Park's cash flow from operations surpassed 2000/2001 of $119,303 by approximately $123,000. During the year, the Park continued to make repairs to its roof and significantly completed the replacement of its aging computer system. The significant improvements to the computer and printing system will allow staff to more effectively promote the Park. One of the most positive aspects of the Park's operations is its ability to create self-generated revenues. During the 2001/2002 fiscal year, 46% of the Park's revenues were self-generated.

Although the Park maintained a strong financial position for the 2001/2002 fiscal year, the Park still faced a number of challenges: insufficient funding to meet resource management needs; insufficient human resources to adequately carry out all programs and market the Park; and an aging infrastructure that is requiring increasing maintenance and attention.

Although annual attendance figures to the Park have stabilized at approximately 40 to 42,000, during the past year Wanuskewin expanded its programming outside the Park. Wanuskewin was host to 1700 school age children during Storytelling Festival, 250 children through Outreach Song & Dance and approximately 117,000 people attended performances held by the Wanuskewin International Dance Troupe.

# Future Direction

With a transition in focus and priorities, the Wanuskewin Heritage Park Authority's Board is ready to move ahead in a number of areas:

- First Nation Partnerships
- University of Saskatchewan Partnership
- Corporate Development
- Land Acquisition
- Return of the Bison
- Aboriginal Awareness Training
- Exhibit Hall Refurbishment
- Marketing and Program Development

While the Park has been quite successful in establishing new partnerships with different organizations, Wanuskewin will continue focusing on enhancing its connection with First Nations' organizations and communities. Wanuskewin has been fortunate enough to have the honor of hosting a Healing Gathering in the summer of 2002. The Gathering will require partnerships with different organizations and several have already expressed their interest. As well, the Park's senior management will continue to network with different Chiefs and Elders from different communities in Western Canada.

The University of Saskatchewan and Wanuskewin have signed a 'Memorandum of Understanding' that has set the stage for future cooperation in the areas of cultural, academic and working projects. Such an initiative will place the U. of S. and Saskatchewan as one of the premier First Nation educational institutions in Canada and North America.

The Wanuskewin Park Board has made it a mandate for senior management to continue focusing on renewing contacts with past and potential corporate partners. Over the past year a number of positive contacts and support has been made with different CIC's and corporate partners to look at the Park's programs in the coming year (ie Inter-tribal Gathering). As well, a number of potential corporate partners have expressed an interest in renewing their association with the Park for the purpose of taking our Aboriginal Awareness Program. Wanuskewin has partnered with the Office of the Treaty Commissioner to more fully meet the needs of existing and potential clients concerning Aboriginal Awareness. The Park has developed four separate modules in the area of Aboriginal Awareness training and expects to make this a major program for the future.

Wanuskewin has successfully negotiated a lease with the City of Saskatoon to secure a land base surrounding the Park as a buffer to the natural environment being preserved such as the natural prairie grasslands within the Park's boundaries. The Park is still focused on establishing an on-site bison herd with sufficient grazing reserves for the future. As well, the Federation of Saskatchewan Indian Nations has entered into

discussions with the City of Saskatoon for purchasing part of the land adjacent to the Park.

Wanuskewin Heritage Park has successfully negotiated an agreement with Western Economic Diversification to do the background work, focus groups, consultation process, concept development and planning for a complete renovation of the exhibit hall. The proposal includes the development of a marketable package for approaching corporate partners to obtain financial support for the renovation. The renovation of the Exhibit Hall is an extremely important aspect to re-newing visitations to the Park.

We have been marketing the programs, giftshop, gallery and the restaurant and catering facilities to various interest groups throughout Saskatchewan. The program department has been enhancing its training, programs and developing new programs such as an AAE program for preschoolers, in order to provide greater variety and a more fulfilling experience for students and tourists to the Park.

Wanuskewin's management and board have made progress in a number of areas and is continuing to make strides for the future and long-term viability of the Park.

# Financial Statements

KPMG

Financial Statements of

# WANUSKEWIN HERITAGE PARK AUTHORITY

Year ended March 31, 2002

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Chartered Accountants
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# AUDITORS' REPORT TO THE BOARD

We have audited the balance sheet of Wanuskewin Heritage Park Authority as at March 31, 2002 and the statements of operations and general fund balance and cash flows for the year then ended. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

KPMG LLP

Chartered Accountants

Saskatoon, Canada
May 24, 2002



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# WANUSKEWIN HERITAGE PARK AUTHORITY

Balance Sheet

March 31, 2002, with comparative figures for 2001

| | 2002 | 2001 |
|---|---|---|
| **Assets** | | |
| Current assets: | | |
| Cash | $ 164,366 | $ 9,460 |
| Accounts receivable | 51,230 | 136,391 |
| Inventories | 134,033 | 113,686 |
| Prepaid expenses | 4,298 | 12,163 |
| | 353,927 | 271,700 |
| Capital assets (note 4) | 6,878,139 | 7,206,263 |
| | $ 7,232,066 | $ 7,477,963 |
| **Liabilities and Fund Balances** | | |
| Current liabilities: | | |
| Line of credit (note 5) | $ - | $ 53,225 |
| Accounts payable and accrued liabilities | 317,025 | 144,166 |
| Current portion of long-term debt (note 6) | 107,100 | 135,595 |
| | 424,125 | 332,986 |
| Long-term debt (note 6) | 169,788 | 277,392 |
| Deferred contributions related to capital assets (note 7) | 6,076,500 | 6,435,674 |
| Fund balances: | | |
| Contribution related to non-depreciable capital assets | 441,506 | 434,006 |
| General | 120,147 | (2,095) |
| | 561,653 | 431,911 |
| | $ 7,232,066 | $ 7,477,963 |

See accompanying notes to financial statements.

On behalf of the Board:

Director

Director

# WANUSKEWIN HERITAGE PARK AUTHORITY

Statement of Operations and General Fund Balance

Year ended March 31, 2002, with comparative figures for 2001

| | 2002 | 2001 |
|---|---|---|
| Revenue: | | |
| Grants | $ 989,907 | $ 1,061,900 |
| Amortization of deferred contributions | 489,059 | 489,060 |
| Donations | 159,659 | 148,391 |
| Admission fees and memberships | 138,296 | 126,938 |
| Programs and other | 55,398 | 87,098 |
| Earnings from gift shop (Schedule 1) | 29,791 | 20,565 |
| Occupancy and rental | - | 1,955 |
| Loss from restaurant (Schedule 2) | (28,238) | (40,903) |
| | 1,833,872 | 1,895,004 |
| Expenses: | | |
| Amortization | 502,695 | 495,490 |
| Programs | 423,304 | 386,839 |
| Executive | 374,065 | 406,267 |
| Resource management | 279,196 | 252,382 |
| Marketing | 90,342 | 75,852 |
| Corporate development | 33,156 | 28,538 |
| Human resource development | 8,872 | 6,266 |
| | 1,711,630 | 1,651,634 |
| Excess of revenue over expenses | 122,242 | 243,370 |
| General fund balance, beginning of year | (2,095) | (245,465) |
| General fund balance, end of year | $ 120,147 | $ (2,095) |

See accompanying notes to financial statements.

# WANUSKEWIN HERITAGE PARK AUTHORITY

Statement of Cash Flows

Year ended March 31, 2002, with comparative figures for 2001

| | 2002 | 2001 |
|---|---|---|
| Cash provided by (used in): | | |
| Operations: | | |
| Excess of revenue over expenses | $ 122,242 | $ 243,370 |
| Items not requiring (providing) an outlay of cash: | | |
| Amortization of capital assets | 538,668 | 530,479 |
| Amortization of deferred contributions | (489,059) | (489,060) |
| Change in non-cash operating working capital: | | |
| Accounts receivable | 85,161 | (93,261) |
| Inventory | (20,347) | 9,535 |
| Prepaid expenses | 7,865 | (6,007) |
| Accounts payable and accrued liabilities | 172,859 | (75,753) |
| | 417,389 | 119,303 |
| Investing: | | |
| Purchase of capital assets | (203,044) | (29,301) |
| Deferred grants for capital asset purchases | 129,885 | - |
| | (73,159) | (29,301) |
| Financing: | | |
| Repayments of long-term debt | (136,099) | (124,205) |
| Increase (decrease) in line of credit | (53,225) | 33,267 |
| | (189,324) | (90,938) |
| Increase (decrease) in cash position | 154,906 | (936) |
| Cash, beginning of year | 9,460 | 10,396 |
| Cash, end of year | $ 164,366 | $ 9,460 |

See accompanying notes to financial statements.

# WANUSKEWIN HERITAGE PARK AUTHORITY

Notes to Financial Statements

Year ended March 31, 2002

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**1. Purpose of Wanuskewin Heritage Park Authority:**

Wanuskewin Heritage Park Authority ("WHPA") was established to operate the Wanuskewin Heritage Park which commenced full time commercial operations on June 1, 1992. WHPA is a registered charity (#0913384-52).

**2. Significant accounting policies:**

(a) Revenue and expense recognition:

Revenue and expenses are recorded in the financial statements on the accrual basis. Under this method revenue is recognized in the fiscal period during which it becomes receivable. Expenses are recorded when goods or services are received.

(b) Inventories:

Inventories of restaurant supplies and gift shop products are carried at the lower of cost, on a first-in, first-out basis, and net realizable value.

(c) Capital assets and deferred contributions:

Capital assets are stated at cost and depreciated over the estimated useful lives of the assets on a straight-line basis at the following rates:

| Asset | Rate |
|---|---|
| Equipment | 10% |
| Vehicles | 20% |
| Buildings and site development | 4% |
| Site improvements and interpretive displays | 5-10% |

Funding, consisting mainly of grants and donations, received for capital asset acquisitions is deferred and amortized on the same basis as the asset to which it relates is depreciated. (Funding for capital assets which are not depreciable, consisting of land and art, are credited directly to equity.)

**2. Significant accounting policies:**

(d) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses for the reporting period. Actual amounts may differ from these estimates.

**3. Economic Dependence:**

WHPA is dependent on contributions in the form of grants from various government entities and donations. $1,128,000 of grant funding has been committed for the year ended March 31, 2003. During the year ended March 31, 2002, WHPA received significant funds from the following contributors:

- Saskatchewan Indian Gaming Authority
- SaskEnergy
- Sask Lotteries
- Western Diversification
- Canadian Heritage
- City of Saskatoon
- Province of Saskatchewan

**4. Capital assets:**

| | Cost | Accumulated amortization | 2002 Net book value | 2001 Net book value |
|---|---|---|---|---|
| Park site: | | | | |
| Land | $ 434,006 | $ - | $ 434,006 | $ 434,006 |
| Buildings and site development | 9,049,419 | 3,543,873 | 5,505,546 | 5,846,166 |
| Park site - Phase II: | | | | |
| Site improvements and interpretive displays | 1,271,979 | 800,177 | 471,802 | 594,670 |
| Art | 7,500 | - | 7,500 | - |
| Equipment and vehicles | 292,586 | 97,412 | 195,174 | 43,482 |
| Gift Shop: | | | | |
| Equipment | 52,895 | 48,203 | 4,692 | 9,982 |
| Building improvements | 119,855 | 47,164 | 72,691 | 77,488 |
| Restaurant: | | | | |
| Equipment | 149,183 | 133,929 | 15,254 | 38,378 |
| Building improvements | 281,390 | 109,916 | 171,474 | 162,091 |
| | $ 11,658,813 | $ 4,780,674 | $ 6,878,139 | $ 7,206,263 |

**5. Line of credit:**

Peace Hills Trust $100,000 line of credit facility bears interest at prime plus 2% and is secured by a general security agreement.

**6. Long-term debt:**

| | 2002 | 2001 |
|---|---|---|
| Peace Hills Trust loan at fixed rate of 8.25% repayable in monthly instalments of $9,178 including interest, due November 1, 2004. Secured by general security agreement providing a first charge over all assets of WHPA | $ 261,766 | $ 346,473 |
| Peace Hills Trust loan at 5.75% repayable in monthly instalments of $4,566 including interest, due July 1, 2002. Secured by general security agreement providing a first charge over all assets relating to the gift shop and restaurant | 15,122 | 66,514 |
| | 276,888 | 412,987 |
| Current portion of long-term debt | 107,100 | 135,595 |
| | $ 169,788 | $ 277,392 |

Interest incurred on long-term debt in 2002 was $27,834 (2001 - $39,854).

The aggregate expected repayments of long-term debt are as follows:

| | |
|---|---|
| 2003 | $ 107,100 |
| 2004 | 99,850 |
| 2005 | 69,938 |
| | $ 276,888 |

**7. Deferred contributions related to capital assets:**

| | Contributions | Accumulated amortization | 2002 Net Book Value | 2001 Net Book Value |
|---|---|---|---|---|
| Park site: | | | | |
| Buildings and site development | $ 9,004,379 | $ 3,541,729 | $ 5,462,650 | $ 5,822,825 |
| Park site - Phase II: | | | | |
| Site improvements and interpretive displays | 1,270,180 | 799,577 | 470,603 | 593,170 |
| Other: | | | | |
| Equipment and vehicle | 194,574 | 51,327 | 143,247 | 19,679 |
| | $ 10,469,133 | $ 4,392,633 | $ 6,076,500 | $ 6,435,674 |

**8. Related party transactions:**

In 2002, WHPA provided $34,000 in funding to Wanuskewin Indian Heritage Inc. (2001 - $9,972).

# WANUSKEWIN HERITAGE PARK AUTHORITY

Schedule of Gift Shop Operations

Year ended March 31, 2002, with comparative figures for 2001

| | 2002 | 2001 |
|---|---|---|
| Sales | $ 225,384 | $ 217,434 |
| Cost of Sales | 117,220 | 120,483 |
| | 108,164 | 96,951 |
| Operating expenses: | | |
| Wages and employee benefits | 51,074 | 52,976 |
| Amortization | 10,087 | 10,087 |
| Interest and bank charges | 5,240 | 7,271 |
| Office | 3,599 | 1,886 |
| Supplies and maintenance | 2,683 | 205 |
| Travel | 2,525 | 1,973 |
| Consultants | 2,294 | 925 |
| Telephone and utilities | 510 | 702 |
| Professional fees | 361 | 361 |
| | 78,373 | 76,386 |
| Earnings from gift shop | $ 29,791 | $ 20,565 |

# WANUSKEWIN HERITAGE PARK AUTHORITY

Schedule of Restaurant Operations

Year ended March 31, 2002, with comparative figures for 2001

| | 2002 | 2001 |
|---|---|---|
| Sales | $ 236,904 | $ 218,106 |
| Cost of sales | 81,445 | 82,011 |
| | 155,459 | 136,095 |
| Operating expenses: | | |
| Wages and employee benefits | 163,689 | 146,996 |
| Amortization | 25,886 | 24,902 |
| Supplies and maintenance | 21,433 | 26,681 |
| Office | 10,147 | 7,672 |
| Interest and bank charges | 2,894 | 5,108 |
| Travel | 1,490 | 683 |
| Consultants | 975 | 810 |
| Professional fees | 361 | 361 |
| Telephone and utilities | - | 1,899 |
| | 226,875 | 215,112 |
| Loss from restaurant before other income | (71,416) | (79,017) |
| Other income: | | |
| Rental | 40,295 | 34,167 |
| Other | 2,883 | 3,947 |
| | 43,178 | 38,114 |
| Loss from restaurant | $ (28,238) | $ (40,903) |